Saskatchewan - Dept. Repts. c.2

Saskatchewan
Assessment
Authority

Annual Report
1981-1982

Saskatchewan
Assessment
Authority

1st Annual Report for the Saskatchewan Assessment Authority For the Year Ended March 31st, 1982.

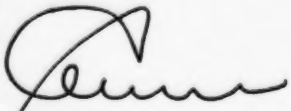
October 13, 1982.

The Honourable C. Irwin McIntosh,
Lieutenant Governor,
Province of Saskatchewan,
Regina, Saskatchewan.

Dear Sir:

I have the honour to submit herewith the First Annual Report of The Saskatchewan Assessment Authority for the fiscal year ending March 31, 1982, pursuant to the provisions contained in Section 19 of The Saskatchewan Assessment Act.

Yours truly



Bob Andrew,
Minister-in-Charge,
Saskatchewan Assessment
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Legislative Building
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E.W. Barford for

N.M. Rudrick,
Executive Director,
Saskatchewan Assessment
Authority .

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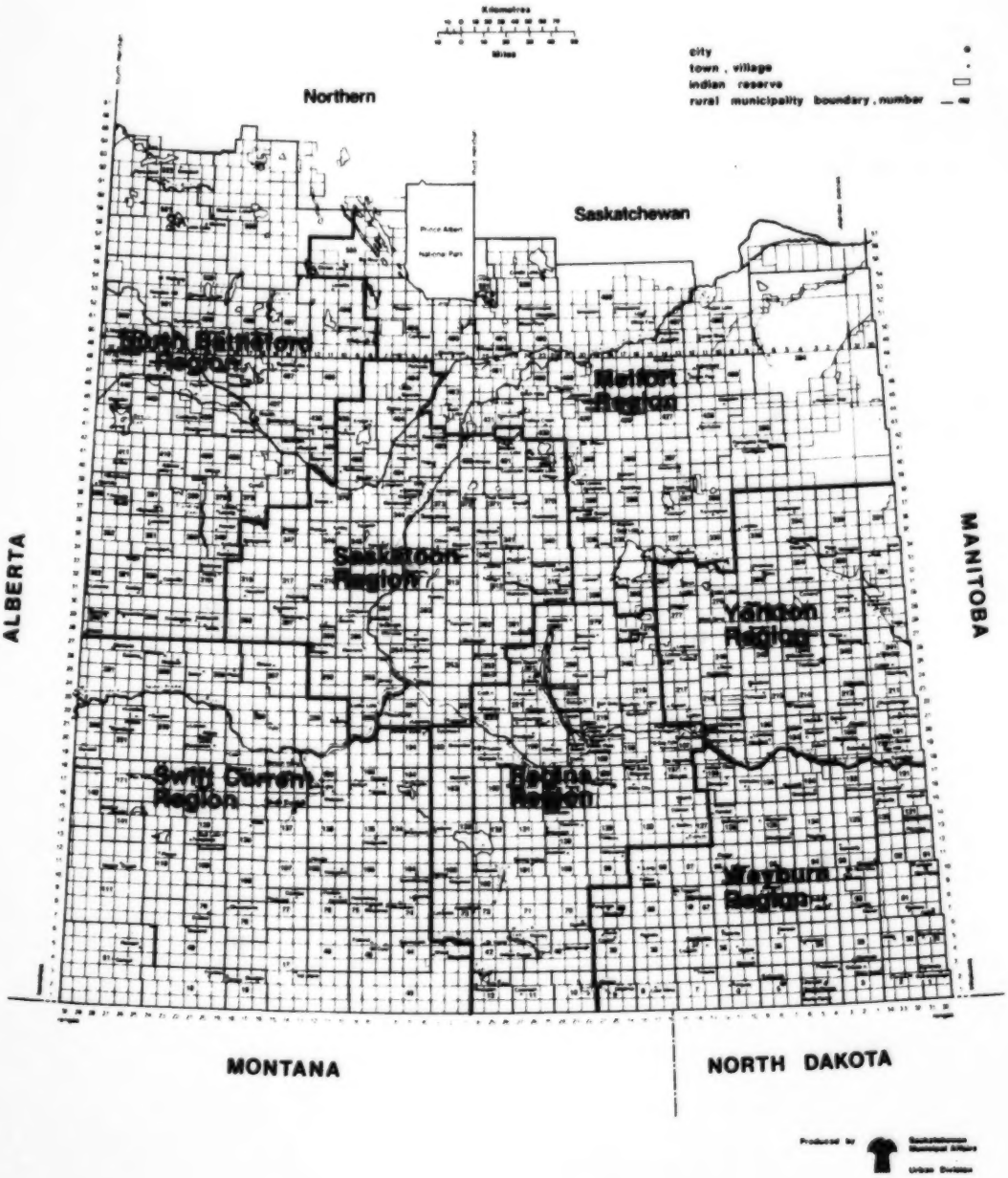
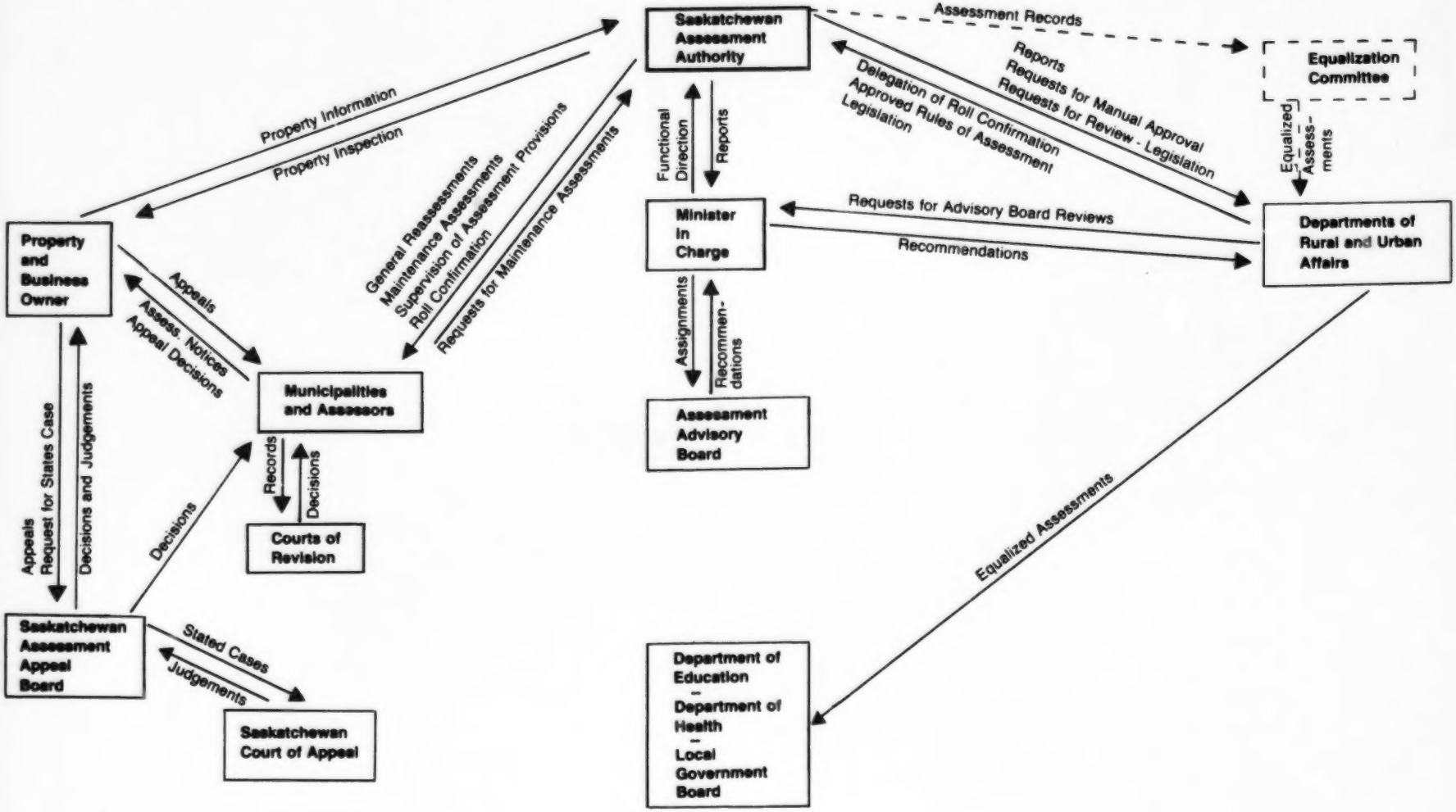
SOUTHERN
SASKATCHEWAN
URBAN AND RURAL MUNICIPALITIES

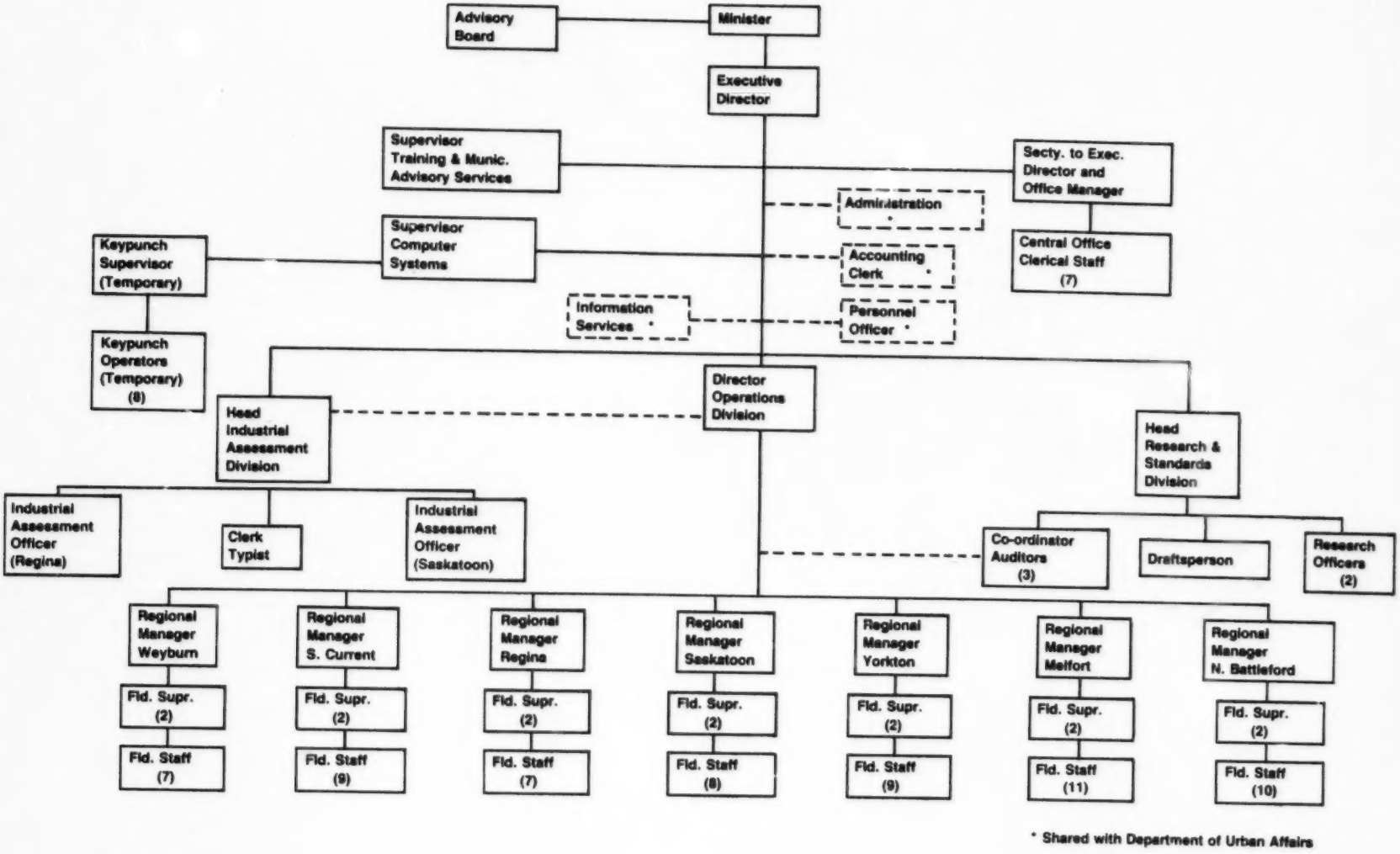
October, 1981



The Saskatchewan Assessment Authority — Functional Relationships



Saskatchewan Assessment Authority



* Shared with Department of Urban Affairs

Objectives

The Saskatchewan Assessment Authority is responsible for the assessment of all properties, businesses, equipment and special franchises in Saskatchewan except for that area under the jurisdiction of the Department of Northern Saskatchewan. As of April 1, 1982, the Saskatchewan Assessment Authority will also assume responsibility for the assessment function for all of northern Saskatchewan.

The Saskatchewan Assessment Act, assented to by the Saskatchewan Legislature on July 17, 1981 created the Saskatchewan Assessment Authority responsible to and under the direction and control of a Minister of the Crown, currently the Minister of Finance. The Assessment Authority replaces the former Assessment Branch of Saskatchewan Urban Affairs.

The Saskatchewan Assessment Act sets out the duties and responsibilities of the Assessment Authority as follows:

a) Establish and maintain valuations in a manner consistent with and in accordance with the standards pursuant to The Rural Municipality Act or The Urban Municipality Act, as the case may be. (This would include maintaining the assessment base in every municipality on a yearly basis or as required, as well as performing general re-assessments dictated by legislative requirements.)

b) Supervise the administration of the assessment provisions of any Acts with respect to municipalities. This would include information regarding courts of revision, roll confirmation, interpretation of assessment provisions in various legislative acts, etc.

c) Ensure the general public is adequately informed respecting assessment procedures.

The Saskatchewan Assessment Act also provides that every municipality shall be re-assessed at least once every ten years or at any other time the Assessment Authority may order. This section replaces the variable time limits for urban and rural re-assessments in the former Municipal Act, which is repealed.

In addition to central and regional offices in Regina, regional offices are maintained in Weyburn, Yorkton, Melfort, Saskatoon, North Battleford and Swift Current.

Assessment Program

Urban Municipalities

The Assessment Authority has continued to re-assess urban municipalities on the new level of value and has completed general re-assessments on approximately 70 percent of the urban municipalities.

During the year under review, re-assessments were completed and implemented in the cities of Yorkton and Estevan. The re-assessment of Prince Albert was completed but has not yet been implemented. Re-assessments have commenced on the cities of Lloydminster, Swift Current and Melville, which are the last cities to be re-assessed on the new level of value. Re-assessments were also completed in 13 towns and 51 villages and in addition, maintenance assessments were carried out in all urban municipalities requiring revisions.

The cities of Saskatoon and Regina maintain their own assessment staff and both cities are in the process of re-assessment using the new level of value. The provincial co-ordinator of city assessments maintains a liaison with the major cities to ensure that equity in assessment is maintained province wide.

General re-assessments of urban municipalities on the new base level of value have resulted in increases of 75 percent to more than 100 percent over the aggregate assessment based on the previous manual.

Re-assessments and maintenance assessments in urban municipalities have resulted in the following changes in total assessment.

	1980	1981	Increase
Cities	$1,259,977,337	$1,380,926,420	$120,949,083
Towns	371,348,452	404,193,529	32,845,077
Villages	124,168,022	132,276,983	8,108,961
Resort Villages	6,494,640	7,811,095	1,316,455
	$1,761,988,451	$1,925,208,027	$163,219,576

Those urban municipalities having assessments based on new level values use those values for municipal tax levy calculations; however, the new aggregate assessments for those municipalities are equalized to the previous aggregate assessments for the purpose of calculating adjusted mill rates for school divisions and non-municipal taxing authorities. The equalization process is necessary to maintain equity in taxation while two different levels of value are being maintained simultaneously and the boundaries for the various taxing jurisdictions are not coterminous.

These equalized assessments are also applied to all provincial grant formulae using assessed value as one measure of comparative need. Some of those grants include revenue sharing and education grants.

Urban Reassessments Completed 1981 - 82

Cities

Estevan
Yorkton
Prince Albert

Towns

Balcarres
Bengough
Bredenbury
Central Butte
Eston
Foam Lake
Hudson Bay
Imperial
Lanigan
Lemberg
Milestone
Qu'Appelle
Whitewood

Villages

Aberdeen
Adanac
Admiral
Alsask
Arran
Beaver Flat
Bird's Point
Bulyea
Buena Vista
Candle lake
Carmichael
Clavet
Coleville
Dalmeny
Dinsmore
Dubuc
Duff
Elstow
Fosston
Gerald
Glentworth
Golden Prairie
Grayson
Handel
Hyas
Keeler
Kelfield
Lafleche
Lake Alma
Loon Lake
Loverna
Lucky Lake
Marsden
Marshall
Medstead
Metinota
Milden
Netherhill
Piapot
Prelate
Rabbit Lake
Rockhaven
Ruthilda
Sceptre
Shell Lake
Shields
Smiley
Stenen
Togo
Valparaiso
Woodrow

Rural Municipalities

During the year in review 182 townships of farm land in 28 rural municipalities were re-assessed as well as hamlet properties located in those rural municipalities.

The re-assessment of farm land which commenced in 1976 using a revised manual is approximately 40 percent complete.

The re-assessment and maintenance program resulted in the following changes in the assessment of rural municipalities:

	1980	1981	Increase or decrease
Farm Land	$750,639,529	$ 753,538,238	$+ 2,989,709
Hamlet Land, Building & Business	81,683,339	88,521,306	+ 6,837,967
Railways	6,383,114	6,352,594	– 230,520
Pipelines	38,472,164	38,274,294	– 197,870
Oil & Gas Wells	51,670,990	55,565,680	+ 3,984,690
Mines	62,648,410	68,695,080	+ 6,046,670
Gravel Pits	300,600	223,200	– 77,400
	$991,798,146	$1,011,170,392	$ 19,372,246

The total increase in taxable assessment in rural municipalitites was $19,372,246.00.

A new industrial manual has been developed and all industrial properties such as oil and gas wells, potash mines, etc. will be re-assessed and the new assessments implemented at such time as the rural municipalities in which they are located are re-assessed. This will result in equity in taxation in the rural sector, much like the equalization process taking place in the urban area.

Rural Reassessments Completed 1981-82

R.M. of Benson No. 35
R.M. of Brock No. 64
R.M. of Terrell No. 101
R.M. of Gull Lake No. 139
R.M. of Fox Valley No. 171
R.M. of Fertile Belt No. 183
R.M. of North Qu'Appelle No. 187
R.M. of Saltcoats No. 213
R.M. of Cupar No. 218
R.M. of Victory No. 226
R.M. of Loreburn No. 254
R.M. of Kindersley No. 290
R.M. of Invermay No. 305
R.M. of Dundurn No. 314
R.M. of Hoodoo No. 401
R.M. of Canwood No. 494
R.M. of Frenchman Butte No. 501
R.M. of Paddockwood No. 520

Department of Northern Saskatchewan

As of April 1, 1982, the Saskatchewan Assessment Authority will amalgamate with the Assessment Branch of the Department of Northern Saskatchewan so the members of the assessment staff of the Department of Northern Saskatchewan will now be employees of the Saskatchewan Assessment Authority and the Authority assumes the responsibility for carrying out the assessment function in Northern Saskatchewan. An assessment office will be maintained in La Ronge to serve the requirements of the northern areas.

Computerization

In 1978 the Assessment Branch adopted a proposal to computerize its assessment system. The initial program design was directed to the rural assessment system and was implemented in 1980. The results to date have been encouraging and it is expected that the system will get even better with further streamlining. The design of a computer program for the urban sector is nearly completed and it is expected to be fully operational late in 1982.

The implementation of a computerized assessment system will enable the Assessment Authority to maintain a more up to date assessment file and will also make assessment information more readily available for research, other government users and the public in general.

Assessment Advisory Board

The Saskatchewan Assessment Act of 1981 also created this Advisory Board. The Advisory Board is empowered, with the approval of the Minister, to initiate studies into matters related to assessment in the province and report their findings and recommendations from these studies to the Minister in charge. The board is comprised of the Deputy Ministers of Urban Affairs, Rural Affairs, Education and Northern Saskatchewan in addition to representation by the Saskatchewan Association of Rural Municipalities, Saskatchewan Association of Urban Municipalities and the Saskatchewan School Trustees Association.

It is expected that in the future this board will be quite active in resolving contentious assessment issues that arise from time to time.

The Saskatchewan Assessment Appeal Board

The Saskatchewan Assessment Appeal Board is required to hear appeals under the following Acts:

The Urban Municipality Act
The Rural Municipality Act
The Local Improvement Districts Act
The Northern Administration Act
The Mineral Taxation Act
The Charter of the Municipal Corporation of Uranium City and District
The Lloydminster Charter
The School Assessment Act
The Secondary Education Act
The Watershed Association Act
The Conservation and Development Act

The Board is also required to adjudicate certain appeals under The Local Improvements Act and The Subdivisions Act, and to hold inquiries into complaints under The Sewage Drainage Inquiry Act.

During the year under review 204 assessment appeals were received of which 70 were sustained, 42 dismissed, 6 withdrawn, 38 heard for which no decision has yet been rendered, and 28 carried over to next year.

Included in these appeals were six sewage drainage complaints, of which two were sustained and four were carried over to next year.

During the year under review, the Board held 76 sittings in 65 communities throughout Saskatchewan as follows:

Alameda
Annaheim
Assiniboia
Birch Hills
Blaine Lake
Brooksby
Canora
Canwood
Central Butte
Christopher Lake
Codette
MacNutt
Meath Park
Melfort
Midale
Moosomin
Moose Jaw
North Battleford
Ogema
Pathlow
Pleasantdale
Colonsay
Crystal Springs
Duck Lake
Dundurn (Thode)
Earl Grey
Elbow
Fillmore
Foam Lake
Gravelbourg
Gull Lake
Hodgeville
Ponteix
Prince Albert
Punnichy
Radville
Redvers
Regina
Regina Beach
Richard
Saskatoon
Shaunavon
Hoey
Hudson Bay
Humboldt
Jedburgh
Kamsack
Langenburg
La Ronge
Leask
Lloydminster
Lucky Lake
Lumsden
Shellbrook
Spiritwood
Strasbourg
Tisdale
Vanscoy
Watson
Weyburn
White City
White Fox
Willow Bunch
Yorkton